OFFICE OF THE PRESIDENT, TOWN MUNICIPAL COUNCIL, CHIKNAYAKANAHALLY.

Notification dated 12th August 1953.

No. H.C. 32—53-54. It is hereby notified for the information of the public of Chiknayakanahally Town that the Town Municipal Council, Chiknayakanahally, have at their meeting held on 29th July 1953 resolved to introduce the Model Rules framed by Government in their order No. L. 12013—Ml. 152-52-13, dated 14th November 1952 for the levy and collection of tax on shops and other places in Chiknayakanahally Town, where a business or profession is carried on for purposes of profit payable by the person or persons engaged in the business or profession.

RULES.

Rules for the levy and collection of a tax on shops and other places where a business or profession is carried on for purposes of profit, payable by the person or persons engaged in the business or profession in Chiknayakanahally Town Municipality under Section 46 (1) (h) read with Section 61 (b) (XII) of the Mysore Town Municipalities Act 1951.

1. Tax on shops and other places in the Municipality where a business or profession is carried on for purposes of profit payable by the person or persons engaged in the business or profession shall be levied by the Municipal Council at the rates specified in the schedule.

2. The tax shall be payable in advance in two equal half-yearly instalments in April and October of every year or in one lumpsum if the assessee so desires.

3. No shops or other places of business or profession shall be liable to be taxed under these rules in respect of any half-year in which the person liable to pay the tax was engaged in the business for a period of less than sixty days in the aggregate within the Town.

4. Any person who has paid the tax for the whole half-year or year and who ceases during such period to be liable to assessment, shall be entitled to refund of not less than half the assessment, provided that no such remission shall be granted unless, notice in writing of the fact of his giving up the business or profession has been given to the President, Municipal Council and no remission or refund shall take effect for any period previous to the day of the delivery of such notice..

SCHEDULES.

Maximum Rates of Tax on shops and other places.

(*See* Rule 1).

Items	Sort 1st	2nd	3rd	4th	5th	6th
1. Shops:—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
For each shop per year	30	25	20	10	4	2
2. Other places where business or profession is carried on for purposes of profit for each shop or place per year.	30	25	20	10	4	2

NOTE:—A copy of the above draft Rules is also put up on the Notice board of this office for inspection by the public. Any inhabitant of the town objecting to the adoption of these Rules may prefer his objection in writing to the President within one month from the date of publicati n of this notification. Any objection or suggestion received after the due date will not be taken into consideration.

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Notification dated 10th August 1953.

Under Sections 46 (2) and 62 of the Mysore Town Municipalities Act, 1951.

No. H. C. 30—1953-54. It is hereby notified for the information of the public of Chiknaykanahalli Town, that the Town Municipal Council, Chiknaykanaballi, have, at their meeting held on 29th July 1953, resolved to introduce the Model Rules framed by Government in their Notification No. L. 9392—Ml. 152-52-4, dated 17th September 1952, for the levy and recovery of rate on buildings and lands on the basis of rental value.

A copy of the Model Rules is also put up on the notice board of this office for inspection by the public. Any inhabitant of the town objecting to the adoption of these model rules may prefer his objection in writing to the President within one month from the date of publication of this notification. Any objection or suggestion received after the due date will not be taken into consideration.

Rules for the levy and recovery of rates on buildings and lands in Chiknayakanahalli Town on the basis of rental value framed under Section 61(b) (1) read with Section 46 (2) of the Mysore Town Municipalities Act, 1951.

1 A rate on buildings and lands shall be levied in the Municipality for Municipal purposes. The rate on the following basis shall be payable on the dates indicated hereunder.

(*a*) Six per cent on the annual letting value payable in two equal instalments in advance in April and October every year.

2 How rates may be collected:—The rates imposed under these rules shall be collected by the Municipality departmentally.

3 Remissions:—Subject to the sanction of Government remissions may be made to any extent by the Municipality on the recommendation of the Municipal Council in cases in which the Municipal Council is satisfied that the recovery of the amount proposed for remission would entail undue hardship on a poor man.

4 Claims for refund when not entertainable:—No claim for refund of any sum paid to the Municipality on account of rates on buildings or lands shall be entertained unless application therefor is made in writing within ninety days of the expiry of the year to which the claim relates.

5 Payment of refund when not be evade. No sum shall be refunded unless the person entitled to it applies for payment within three months of delivery to him of the notice of the refund having been duly authorised. In such notice the period within which the refund must be demanded shall be always stated.

6 Order for payment of refund to be written on the bill form:—Every order for payment of a refund shall be written on a bill in the form given in Schedule A and signed by the President.

7 Entry in the assessment list on sub-divisions:—Where any property is sub-divided on application being made to the Municipal Council intimating such sub-division, the Municipal Council shall, unless they see any objection to the same cause each sub-division to be entered in the assessment list as if it was a separate property.

8 How bills prepared and issued:—All bills under Section 92 (1) shall be prepared from the assessment list and from information obtained by process in accordance with Bye-laws framed under Section 48 (1) (i) and shall be issued under the signature of the President or other Officer authorised by the President.

9 Suspension of process for recovery when notice of vacancy received:—When a notice of vacancy has been received under Section 79 process for the recovery of the dues of the current year or instalment period may be suspended till final orders are passed in the notice.

10 Owner should give notice of re-occupation:—When an owner has given notice of vacancy he shall also give notice in writing to the President within fifteen days of the date of subsequent re-occupation and failing this he shall not be entitled to any refund if it be found that his premises have been re-occupied during the year or instalment period.

11 Notice fees:—For every notice of demand issued under sub-section (3) of Section 92 of the Act fees shall be levied at the following rates:—

A fee of one anna if the amount due is less than Rs. 5.

A fee of two annas if the amount due is not less than Rs. 5 but less than Rs. 10.

A fee of four annas if the amount due is not less than Rs. 10 but less than Rs. 50.

A fee of six annas if the amount due is not less than Rs. 50 but less than Rs. 100.

A fee of eight annas if the amount due is not less than Rs 100 and over.

12 Warrant fee:—For every distraint made under sub-section (5), Section 93 of the Act, fees shall be levied at the following rates :—

A fee of four annas if the amount distrained for is less than Rs. 5.